



**IT IS ORDERED as set forth below:**

A handwritten signature in black ink, reading "Jeffery W. Cavender".

**Date: August 3, 2020**

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**Jeffery W. Cavender**  
**U.S. Bankruptcy Court Judge**

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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE: : CHAPTER 7  
: :  
HCG SOFTWARE, LLC, : CASE NO. 15-63347-JWC  
: :  
Debtor. :  
:

**CONSENT ORDER APPROVING SETTLEMENT BETWEEN TRUSTEE AND  
WILLIAM C. SMITH, JR. UNDER RULE 9019 OF THE FEDERAL RULES OF  
BANKRUPTCY PROCEDURE**

On June 2, 2020, S. Gregory Hays, as Chapter 7 Trustee ("**Trustee**") for the bankruptcy estate (the "**Bankruptcy Estate**") of HCG Software, LLC ("**Debtor**"), filed a *Motion for Order Approving Agreement Under Rule 9019 of the Federal Rules of Bankruptcy Procedure* [Doc. No. 87] (the "**Motion**") seeking an order approving a settlement agreement (the "**Agreement**") between Trustee and William C. Smith, Jr. ("**Mr. Smith**", together with Trustee, the "**Parties**") wherein, the Parties have agreed that Mr. Smith will assume the obligation to file any additional tax returns on behalf of the Debtor, and Trustee will be absolved of any obligation to file an

additional tax return on behalf of the Debtor (the “**Initial Agreement**”) in resolution of a Tax Consequence Dispute<sup>1</sup> between the Parties.

On June 2, 2020, Trustee filed a notice of requirement of response and time to file same [Doc. No. 88] (the “**Notice**”) in accordance with General Order No. 24-2018 and setting a hearing on the Motion for July 16, 2020 (the “**Hearing**”). Counsel for Trustee asserts that he served the Notice on all requisite parties in interest. [Doc. No. 90].

No objection to the Motion was filed prior to the objection deadline provided in the Notice.

Counsel for Trustee and counsel for Mr. Smith appeared at the Hearing. No other party in interest appeared at the Hearing.

Following the Hearing, and based on statements made on the record at the Hearing, Trustee and Mr. Smith have reached a revised agreement (the “**Revised Agreement**”) through which: (a) Mr. Smith will assume the obligation to prepare, sign, and file any additional or final tax returns on behalf of the Debtor; and (b) Mr. Smith shall indemnify and hold harmless Trustee and the Bankruptcy Estate from all expenses, losses, attorney’s fees, accountant’s fees, liabilities, and damages that Trustee or the Bankruptcy estate incurs (i) in connection with Mr. Smith’s filing of any additional or final tax returns on behalf of the Debtor, and (ii) in defense of any claim, action, or proceeding arising out of or relating to Mr. Smith’s filing of any additional or final tax returns on behalf of the Debtor.

The Court having considered the Motion and all other matters of record, including the statements on the record at the Hearing; and, the Court having found that good cause exists to grant the relief requested in the Motion, it is hereby

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<sup>1</sup> Capitalized terms not defined in this notice shall have the meanings ascribed to them in the Motion.

**ORDERED** that the Motion is **GRANTED**, as specifically set forth herein: the Revised Agreement is approved and its terms are incorporated herein. It is further

**ORDERED** that Trustee may take any other actions necessary to effectuate the terms of the Revised Agreement. It is further

**ORDERED** that Mr. Smith shall prepare, sign, and file any additional and final tax return of the Debtor. It is further

**ORDERED** that this Court retains jurisdiction to (i) interpret, implement, and enforce this Order, (ii) resolve any disputes regarding or concerning the Agreement, and (iii) enter such other and further orders as may be necessary, just, or proper as an aid to enforcement or implementation of this Order. **[END OF DOCUMENT]**

**Order prepared and presented by:**

ARNALL GOLDEN GREGORY LLP  
*Attorneys for Trustee*

By: /s/ Michael J. Bargar  
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**Order reviewed and consented to by:**

LAMBERTH, CIFELLI, ELLIS & NASON, P.A.  
*Attorney for William C. Smith, Jr.*

By: /s/ Gregory D. Ellis (with express by Michael J. Bargar)  
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**Identification of parties to be served:**

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Attorney General of the United States, U.S. DEPARTMENT OF JUSTICE, 950 Pennsylvania Avenue, NW, Washington, DC 20530-0001

United States Attorney, Attention: Civil Process Clerk, Northern District of Georgia, 75 Ted Turner Drive SW, Suite 600, Atlanta, GA 30303-3309

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Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224

Department of the Treasury –Internal Revenue Service, P. O. Box 7346, Philadelphia, PA 19101-7346

Department of the Treasury – Internal Revenue Service, P. O. Box 7317, Philadelphia, PA 19101-7317

The Internal Revenue Service c/o Special Assistant U.S. Attorney, 401 W. Peachtree Street, Stop 1000-D, Atlanta, GA 30308

Internal Revenue Service, 401 W. Peachtree St. NW, Stop 334-D, Atlanta, GA 30308-3539